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§17–1902.

This subtitle does not apply to:

- (1) the sale or offering for sale of cigarettes, newspapers, magazines, paper cups, paper or cloth towels, soap, toilet seat covers, postage stamps, or sanitary napkins; or
- (2) the sale or offering for sale of merchandise through a bulk vending machine as defined in $\S 11-201.1$ of the Tax General Article.

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